

LAW OFFICES OF  
**ROBERT L. GELTZER**

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February 23, 2011

Gemma Philbert  
United States Bankruptcy Court  
Southern District of New York  
One Bowling Green  
New York, NY 10004-1408

**Re: Castle Hill Manufacturing, Inc. - Case No. 11-10633 (BRL)**

Dear Gemma:

With respect to the above case, please be advised that there appears to be sufficient assets for distribution to creditors. Thus, I would appreciate it if you would provide me with a Bar Date by which claims must be filed and notify all creditors accordingly.

As always, I thank you for your courtesy and attention to this matter. With kind regards, I remain

Sincerely,

/s/ Robert L. Geltzer

Robert L. Geltzer

RLG:ayh